



# SIMMONS GAINSFORD LLP

Chartered Accountants & Management Consultants

5527054

Our Ref: JPG/ITPL/SK/Z88000  
Your Ref:  
Date: 27 February 2009

7/10 Chandos Street, Cavendish Square  
London W1G 9DQ  
Tel: 020 7447 9000 Fax: 020 7447 9001  
E-mail: excellence@simmonsgainsford.co.uk  
Web: www.simmonsgainsford.co.uk  
DX: 42716 Oxford Circus North Exchange

The Directors  
RWH (Bluebird) Limited  
2b Marlborough Trading Estate  
159 Mortlake Road  
Kew  
TW9 4AW

Dear Sirs,

## RWH (BLUEBIRD) LIMITED

Further to our recent discussions we resign as auditors of the above companies.

In accordance with Section 519 Companies Act 2006 we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

SG

SIMMONS GAINSFORD LLP



Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales

Simmons Gainsford LLP is a Limited Liability Partnership incorporated in England under registered number OC303127

whose Registered Office is at 7/10 Chandos Street, Cavendish Square, London W1G 9DQ

A list of members is available for inspection at the Registered Office.

Any reference to a partner in relation to Simmons Gainsford LLP means a member of Simmons Gainsford LLP

**FIDUNION**  
International  
*Alliance of Independent Firms*